

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: AXON RIG CONCEPT & DESIGN, LLC DEBTOR	§ § § § §	CASE NO. 17-32332 CHAPTER 7 JUDGE BOHM
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SUMMARY OF PROPOSED EMPLOYMENT APPLICATION

NAME OF TRUSTEE:	Rodney D. Tow
NAME OF PROFESSIONAL TO BE EMPLOYED:	William G. West, P.C., C.P.A.
REASON EMPLOYMENT IS NEEDED:	Review of accounting and financial records; consultation services; and preparation of tax returns
COMPENSATION AGREEMENT:	Hourly fee basis subject to Court approval
TRUSTEE'S REASON FOR SELECTION:	Accounting firm has a great deal of experience involving bankruptcy litigation support and bankruptcy & insolvency tax matters.
REASON EMPLOYMENT IS IN THE BEST INTEREST OF THE ESTATE (ONLY IF TRUSTEE'S OWN FIRM):	n/a

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**APPLICATION TO EMPLOY THE ACCOUNTING FIRM OF
WILLIAM G. WEST, P.C., C.P.A. AS ACCOUNTANT FOR THE ESTATE;
AFFIDAVIT; ORDER; AND CERTIFICATE OF SERVICE THEREON**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The Application of Rodney D. Tow, the duly qualified and acting Trustee, respectfully alleges:

1. The Trustee has determined that it may be necessary to have an Accountant in accordance with 11 U.S.C. § 327(a) of the U.S. Bankruptcy Code; and requests that this Application be allowed.

Necessity of Accountant and Services Required

2. To perform his duties as Trustee pursuant to 11 U.S.C. § 704(a)(2) and (4), Applicant may require the services of an Accountant.

The Trustee believes an Accountant may be necessary to:

- a. Prepare Federal and/or State Tax Returns as required and to represent the Trustee in audits and other dealings with the Internal Revenue Service and other government authorities in tax-related matters for this bankruptcy case;
 - b. Reconstruct the books and records of the Debtor's to the extent necessary;
 - c. Prepare a list of missing records needed to complete the analysis of the Debtor's financial operations and transactions;
 - d. Perform tracing of funds in and out of the Debtor's bank accounts and account records.
3. William G. West will be the lead accountant in the case. Mr. West and his firm have represented more than twenty-five bankruptcy trustees over the last twenty-seven years and are very experienced in handling all types of accounting and tax matters for bankruptcy trustees. William G. West, P.C., C.P.A. at 12345 Jones Road, Suite 214, Houston, TX 77070; telephone # (281) 807-7811, has received a copy of the U.S. Trustee's Guidelines on Fee Applications for Professionals, has read and understands the same, and will follow such guidelines in all fee applications.

4. The services, on behalf of the Chapter 7 Trustee for which compensation will be requested and expense will be sought will be requested pursuant to 11 U.S.C. §§ 330(a), 331, and 503(a) and (b), and Rule 2014 and 2016, Fed. R. Bankr. P.
5. In accordance with Rule 2016(b), the firm of William G. West, P.C., C.P.A. may be entitled to receive compensation only in accordance with this Court's order, and William G. West, P.C., C.P.A. has no arrangements with any other parties whatsoever to pay William G. West, P.C., C.P.A. for the services of William G. West, P.C., C.P.A. to the Estate, nor has William G. West, P.C., C.P.A. received any funds from any parties whatsoever for the services rendered to the Estate. Further, William G. West, P.C., C.P.A. has not made any arrangement to share any compensation received by order of this Court with any party whatsoever, nor does William G. West, P.C., C.P.A. have any arrangements for sharing of any compensation awarded except as between members and/or regular associates of William G. West, P.C., C.P.A.
6. The professionals and paraprofessionals requesting fees and the ordinary hourly rate charged by each is as follows:

	<u>Rate</u>	<u>Year</u>
William G. West, CPA	\$ 330.00	1/1/19 to Current
Roger D. Martin, CPA	\$ 285.00	1/1/19 to Current
Paraprofessionals	\$ 140.00	1/1/19 to Current

Experience of the professionals requesting fees is as follows:

- a. William G. West, CPA is the owner of the firm of William G. West, P.C., C.P.A. He has been representing Trustees in the Southern, Eastern, Western and Northern Districts of Texas as a CPA for over twenty-seven (27) years. He has previously practiced with National and Local CPA firms. He was formerly a Chapter 7 Bankruptcy Trustee for the McAllen and Brownsville Divisions of the Southern District of Texas. He was also a Chapter 7 Trustee in the Houston Division for over fifteen (15) years. He has also served as a Chapter 11 Trustee, Liquidating Trustee and Examiner in numerous cases. Additionally he has served as a Special Master in the U.S. District Court for the Southern District of Texas. He is a member of the American Institute of Certified Public Accountants (AICPA) and the Texas Society of Certified Public Accountants (TSCPA). He has received the "Certified in Financial Forensics" (CFF) designation by the AICPA.
- b. Roger D. Martin, CPA is an associate in the firm. He graduated from McNeese State University with a Bachelor of Science degree in Accounting, and has been practicing accounting for approximately thirty-six (36) years in national and local firms. He is Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants. He graduated from the University of Houston Law Center with a Doctor of Jurisprudence degree, and is licensed as an attorney in Texas. He is a member of the American Institute of Certified Public Accountants, the Texas Society

of Certified Public Accountants, the Bar of the United States Tax Court, and the State Bar of Texas. He has authored twelve nationally-published articles on bankruptcy taxation.

- c. Paraprofessionals/paralegals are billed at the hourly rate of \$140.00. Courts will approve the payment of paraprofessional fees that go beyond mere clerical work. In re: Orthopedic Technology Inc., 97 B.R. 596 (Bankr. D. Colo. 1989).

The ordinary rates charged in this case are the same as the firm charges to its non-bankruptcy clients. On occasion the Accountant will hire additional staff on a contract basis.

7. To the best of my knowledge, information and belief, William G. West, P.C., C.P.A., members and associates, are a disinterested person within the meaning of 11 U.S.C. §101(14) and is eligible to serve as Accountants for the estate and the Trustee pursuant to the provisions of 11 U.S.C. § 327(a). William G. West, P.C., C.P.A. represents no interest adverse to the Trustee or the Estate in the matters upon which this firm is to be engaged by Trustee, and this firm has no connections with the Debtor(s), any creditors, any other parties in interest, or their respective attorneys and accountants. William G. West, P.C., C.P.A. has represented and currently represents the Trustee in many other bankruptcy cases in which he has been appointed as a Trustee. In addition, William G. West, P.C., C.P.A. and its members have no connections with the United States Trustee or their employees other than in their official capacity. The Accountant was a Chapter 7 Trustee in the Southern District of Texas, although he is not the Trustee in this case.
8. The effective date of employment is the date of the filing of the Application Authorizing Employment of Accountant. Thereafter, the services performed by Accountant for the period beginning on the date of the filing under this Application are deemed contemporaneous as they were performed within thirty (30) days of the filing. (See Local Rule 2014 (b)(1))
9. The Accountant, and other members and associates of William G. West, P. C., C.P.A. are accountants duly licensed to practice and have a particular expertise with regard to bankruptcy litigation support, forensic accounting, debtor workouts, corporate reorganization and debtor/creditor matters in cases under the Bankruptcy Code.

Expenses incurred in the ordinary course of business are fully documented by the books and records of William G. West, P. C., C.P.A. and in fee application(s). All such expenses incurred shall be for the benefit of the Trustee and the Estate.

WHEREFORE PREMISES CONSIDERED, Applicant prays that William G. West, P. C., C.P.A. and/or the Accounting firm of William G. West, P. C., C.P.A., be authorized to act as Accountant for the Estate with compensation for such accounting services to be paid as an administrative expense in such amounts as this Court may hereafter determine and allow.

DATED this the 15th day of February, 2019.

Respectfully Submitted,

/s/ Rodney D. Tow

Rodney D. Tow, Chapter 7 Trustee

1122 Highborne Cay Court

Texas City, TX 77590-1403

(281) 429-8301

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Application to Employ Accountant has been served upon the United States Trustee, on this the 15th day of February, 2019.

/s/ William G. West

William G. West

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AFFIDAVIT

BEFORE ME, the undersigned authority, on this day personally appeared William G. West, who being by me duly sworn stated: I, WILLIAM G. WEST

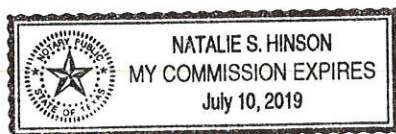
1. am a Certified Public Accountant, experienced in rendering public accounting services employed with the accounting firm of William G. West, P. C., C.P.A. and am authorized to make this Affidavit on such firm's behalf.
2. have read the Trustee's Application to Employ Accountant.
3. am willing to accept employment by the Trustee, on the basis set forth in the annexed application. To the best of my knowledge, information and belief, this accounting firm, its members and associates, are disinterested persons within the meaning of 11 U.S.C. § 101 (14). This firm represents no interest adverse to the Trustee or the estate in the matters upon which this firm is to be engaged by Trustee, and this firm has no connections with the Debtor(s), any creditors, any other parties in interest, or their respective attorneys and accountants, the United States trustee or any persons employed in the office of the United States Trustee.

In addition, the firm and its members have no connections with the U.S. Trustee or its employees other than in their official capacity. I served as a Trustee in the Southern District of Texas, although I am not the Trustee in this case. I have represented and currently represent the Trustee in other bankruptcy cases in which he has been appointed as a Trustee. I do not believe any conflict exists which precludes my representation of the Chapter 7 Trustee in this case.



William G. West, CPA
12345 Jones Road, Ste. 214
Houston, TX 77070

Sworn and subscribed to before me by William G. West, on this the 15th day of February, 2019.




Notary Public State of Texas